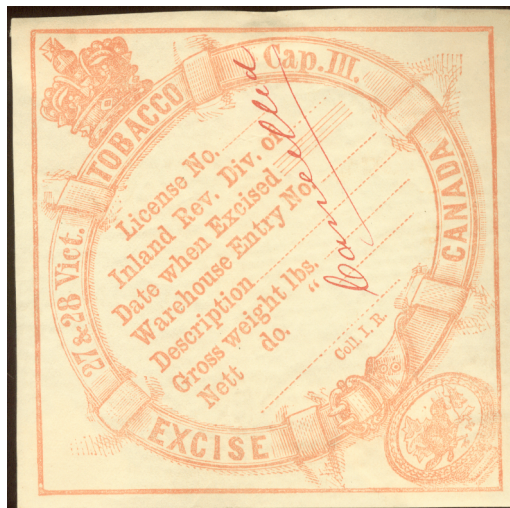
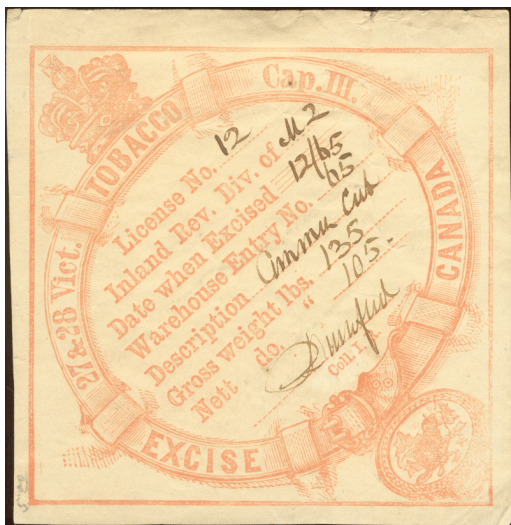


--- RM-6 - "Series of 1865"- Manufactured Tobacco - 27 & 28 Vict. - Cap. III ---

--- by "George Desbarats & Son", Montreal - the design measures 95 x 95 mm. - imperforate ---

--- lithographed and typographed in RED ink - on *unwatermarked* thick wove ---

--- with "Warehouse Entry No." on the 4th line - scanned at 65% scale ---



★RM-6 - BOXES, red, on *unwatermarked* thick wove, used at Division 2 in Montreal by Licensee No. 12, dated 12 / 65 for December 1865, W. H. Entry No. 65, on 105 pounds of *Common Cut*, signed *Durnford* Coll. I.R. the collection also contains two unused copies, apparently gummed

★RM-6 CP - BOXES, red, on *unwatermarked* thick wove, manuscript *Cancelled* in red ink

Chris Ryan, "Canadian Revenue Newsletter", No. 39, May 2002

"Bonded excise warehousing on the premises of manufacturers was a new provision in the Excise Act of 1864 (27 & 28 Vict. Cap. III). Prior to this Act, liquor and beer subject to excise duties could be deposited in a manufacturer's or Customs warehouse under government lock upon payment of five percent of the duty to which the goods were liable. The Inland Revenue Report for 1869/70 noted that bonded excise warehousing had been introduced to allow manufacturers to postpone payment of excise duty '*to a point as near as possible to the date at which the goods were taken for use by the actual consumers*'. The excise duty on warehoused goods was payable upon their removal for consumption within Canada".

"Under the new Excise Act of June 1864 (passed on the 27th, assented on the 30th) packages of domestic manufactured tobacco placed in the bonded warehouse were to be affixed with **RM-6**. Use of this 'warehouse' stamp could not have begun until sometime after June of 1864, as it would have taken time for the manufacturers to prepare a suitable excise warehouse on their premises. It is possible that the warehousing of tobacco products did not start until August 1864, following the stamping of stocks on hand with the green 'M' and 'D' stamps as described earlier. Manufacturers soon exhibited a marked preference for warehousing over the immediate release of their product for consumption. The *Inland Revenue Report* for 1869 / 70 noted that '*six-sevenths*' (approximately 86%) of all tobacco products were warehoused."

"The 1864 Excise Act also introduced a new system for the payment of the excise duty on tobacco products released for consumption directly from the factories. In place of the immediate payment required since June 1st, the manufacturers were permitted to make semi-monthly payments (on the 6th and 21st) of the total duty accruing on goods released during the respective half-months (the 1st through 15th, and the 16th through the last day). All packages of manufactured tobacco released for consumption directly from the factory continued to be stamped with the black consumption excise stamp **RM-3**."

--- RM-7 - "Series of 1865"- Manufactured Tobacco - 27 & 28 Vict. - Cap. III ---

--- by "George Desbarats & Son", Montreal - the design measures 95 x 95 mm. - perforated 12½ ---

--- typographed in BLACK ink on salmon coloured *vertically laid* paper - with 27 mm. batonne lines ---

--- on *diagonally watermarked* paper with **EXCISE** only - scanned at 65% scale ---

--- with "Warehouse Entry No. _____" on the 4th line - scanned at 65% scale ---

I have placed the following copies of RM-7 in both the M_BOXES \ RED \ 1865 and in the M_BOXES \ BLACK \ 1865 files, because it is inscribed with "Warehouse Entry No. _____", although it has been printed in *black* ink. RM-7 is simply the red RM-6 but printed in black ink. Was this an error?



★RM-7 - BOXES, black, on *vertically laid* paper, perf 12½, *diagonally watermarked* **EXCISE** only, used at Montreal by Licensee # 2, in May 1868, on 205 pounds *Canada Twist*, dated 21 / 68, signed R. Bellemare, Coll. I.R.

★RM-7 - BOXES, black, on *vertically laid* paper, perf 12½, *diagonally watermarked* **EXCISE** only, used at Montreal Licensee # 6, in July 1866, on 77 pounds of *Common Cut*, dated 1 / 66, signed Durnford, Coll. I.R.



★RM-7 - BOXES, black, on *vertically laid* paper, perforated 12½, *watermarked* **EXCISE** only, dated 17 / 68 at Montreal by Licensee # 1, in March 1868, on 10 pounds of *Canada Twist*, signed Durnford, Coll. I.R.

There is something definitely wrong with Lee's "Series of 1867" dating for **RM-7** as is evidenced by the preceding copy used in July 1866. **RM-7** seems to belong in the same time frame as **RM-3** - the "Series of 1865". It seems that when the supply of the black **M-104** was exhausted, a single plate was printed on heavy wove paper in red ink as **RM-6** for warehousing use, and on diagonally **EXCISE** watermarked laid paper in black ink as **RM-7** for material released for consumption from the factory - to be so used by crossing-out the 4th line. None of the other copies of **RM-7** (except for this final copy) have any data in the "**Warehouse Entry No.**" space, thus they were used as *consumption* stamps, while all of the others exhibit a short horizontal black pen-stroke at this position.

Examination of these Desbarats stamps seems to indicate that the outer belt was done by *lithography*, while the inner data inscription lines, *heavily embossed* through the paper, and was *typographed*.

RM-7★	07/66	BOXES, black, by Licensee # 6, at Montreal, dated 1/66, signed by <i>Durnford</i> , for 77 pounds of <i>Common Cut</i> tobacco - used for consumption
RM-7	10/67	BOXES, black, by Licensee # 4, at Toronto, dated 9/67, signed by <i>Dickson</i>
RM-7★	03/68	BOXES, black, by Licensee # 1, at Montreal, dated 17/68, signed by <i>Durnford</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption - <i>two copies</i>
RM-7	03/68	BOXES, black, by Licensee # 1, at Montreal, dated 17/68, signed by <i>R. Bellemare</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
RM-7★	05/68	BOXES, black, by Licensee # 2, at Montreal, dated 21/68, signed by <i>R. Bellemare</i> , for 205 pounds of <i>Canada Twist</i> tobacco - used for consumption

the collection also contains *two copies* of **RM-7** which are ★★blank, except for the signature by *Durnford*

from the collection of Fritz Angst - used for warehousing



RM-7 - BOXES, black, on *vertically laid* paper, perforated 12½, *diagonally watermarked EXCISE* only, used at Montreal by Licensee # 11, in September 1868, on 260 pounds of *Smoking & Chewing* tobacco, Warehouse Entry No. 25119, dated 5 / 68, signed *R. Bellemare*, Coll. I.R.

RM-7	09/68	BOXES, black, by Licensee # 11, at Montreal, dated 5/68, signed by <i>R. Bellemare</i> , for 260 pounds of <i>Smoking & Chewing</i> tobacco
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File path is [c:\ CR - STAMPS \ RM_STAMPS \ BOXES \ Red \ 1865-67_Square,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
October 29th 2013, JBH